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CONTACT PERSON:
NAME: Li Liu
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MEMORANDUM

TO: District Finance Officers

FROM: Suzanne Pridgeon

DATE: May 2, 2024

SUBJECT: 2022-23 Graphics for School District Fiscal Transparency and Web-based Fiscal Transparency Tool

[Section 1011.035\(2\)\(a\), Florida Statutes](#), requires school districts to present certain fiscal data as graphical representations on their websites for the previous three years, for the school district and each of its public schools.

The Florida Department of Education calculated the required fiscal data elements using staff data, full-time equivalent (FTE) student data, expenditure data reported by school districts, and the districts' audited financial statements. Except for the assigned and unassigned ending fund balance in the general fund, all data elements include data for only prekindergarten exceptional education through grade 12 (PreK-12) programs, available for both the district and school levels. Attached are the data element definitions and calculation methodologies.

The fiscal data is comprehensive for all PreK-12 schools and programs and is available for download by school districts. School district staff should use discretion in determining the school population to be used to meet this statutory requirement, in compliance with applicable laws and regulations.

Accessing Data Available from State Databases

For 2022-23, two data sets have been catalogued at Northwest Regional Data Center, one containing district data and the other containing school data. The data set names are as follows:

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

	Record Length	Block Size
DPS##.EC.F72001.Yxxyy	160	27840
DPS##.EC.F72002.Yxxyy (##=district number xxyy=fiscal year)	240	27840

A file format describing field locations and contents of the raw data file is located in the DPS.DISTRICT.FORMAT.Y2023 library as members F72001 and F72002. Please provide this information to the appropriate Management Information Systems (MIS) personnel in your office.

Web-based Fiscal Transparency Tool

Section 1011.035(2)(b), F.S., requires school districts to post a link to the [Florida Value Added Model \(VAM\)](#) on their websites. This web-based fiscal transparency tool enables taxpayers to evaluate the financial efficiency of a school district as compared with other similarly situated school districts.

VAM scores were not calculated in 2022-23 due to the transition from FSA to FAST standards, therefore the VAM financial efficiency data are not available for the 2022-23 year.

Please contact Li Liu at Li.Liu@fldoe.org or 850-245-0405 if you have questions or would like assistance.

SP/bs

Attachment

cc: District MIS Directors

Mark Eggers, Assistant Deputy Commissioner, Division of Finance and Operations

Li Liu, Bureau Chief, School Business Services